

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 31<sup>st</sup> December, 2018**

**No. 718**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 75/2018–State Tax**

**Dated: 31<sup>st</sup> December, 2018**

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Sikkim Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 4/2018– State Tax, dated the 23<sup>rd</sup> January, 2018, namely:–

In the said notification, after the proviso, the following proviso shall be inserted, namely:–

“Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in FORM GSTR-1 for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in FORM GSTR-1 between the period from 22<sup>nd</sup> December, 2018 to 31<sup>st</sup> March, 2019.”.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**